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## SENATE BILL No. 543

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-1-3.5; IC 31-14-12-1; IC 31-16.

**Synopsis:** Child support. Provides a \$1,000 deduction from adjusted gross income for each child for whom a noncustodial parent is paying more than 50% of the noncustodial parent's child's living expenses during a taxable year. Requires a court to order interest charges on all delinquent child support payments up to seven percent per month. Provides that current income withholding requirement for Title IV-D child support payments apply to all child support payments.

**Effective:** July 1, 2009.

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**Taylor**

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January 15, 2009, read first time and referred to Committee on Judiciary.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## SENATE BILL No. 543

A BILL FOR AN ACT to amend the Indiana Code concerning family law and juvenile law.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3-1-3.5, AS AMENDED BY P.L.131-2008,  
2       SECTION 11, AND AS AMENDED BY P.L.3-2008, SECTION 60, IS  
3       CORRECTED AND AMENDED TO READ AS FOLLOWS  
4       [EFFECTIVE JULY 1, 2009]: Sec. 3.5. When used in this article, the  
5       term "adjusted gross income" shall mean the following:

6       (a) In the case of all individuals, "adjusted gross income" (as  
7       defined in Section 62 of the Internal Revenue Code), modified as  
8       follows:

9               (1) Subtract income that is exempt from taxation under this article  
10              by the Constitution and statutes of the United States.

11              (2) Add an amount equal to any deduction or deductions allowed  
12              or allowable pursuant to Section 62 of the Internal Revenue Code  
13              for taxes based on or measured by income and levied at the state  
14              level by any state of the United States.

15              (3) Subtract one thousand dollars (\$1,000), or in the case of a  
16              joint return filed by a husband and wife, subtract for each spouse  
17              one thousand dollars (\$1,000).



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- (4) Subtract one thousand dollars (\$1,000) for:
- (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code;
  - (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; ~~and~~
  - (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer; **and**
  - (D) each child for whom a noncustodial parent pays more than fifty percent (50%) of a child's care through child support and is stipulated in a child support decree under IC 31-16-6-9.**
- (5) Subtract:
- (A) for taxable years beginning after December 31, 2004, one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004); and
  - (B) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars (\$40,000).
- This amount is in addition to the amount subtracted under subdivision (4).
- (6) Subtract an amount equal to the lesser of:
- (A) that part of the individual's adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for that taxable year that is subject to a tax that is imposed by a political subdivision of another state and that is imposed on or measured by income; or
  - (B) two thousand dollars (\$2,000).
- (7) Add an amount equal to the total capital gain portion of a lump sum distribution (as defined in Section 402(e)(4)(D) of the Internal Revenue Code) if the lump sum distribution is received by the individual during the taxable year and if the capital gain portion of the distribution is taxed in the manner provided in Section 402 of the Internal Revenue Code.
- (8) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

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(9) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(10) Add an amount equal to the deduction allowed under Section 221 of the Internal Revenue Code for married couples filing joint returns if the taxable year began before January 1, 1987.

(11) Add an amount equal to the interest excluded from federal gross income by the individual for the taxable year under Section 128 of the Internal Revenue Code if the taxable year began before January 1, 1985.

(12) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(13) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), (5), and (6) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(14) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(15) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(16) For taxable years beginning after December 31, 1999, subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

(17) Subtract an amount equal to the lesser of:

(A) for a taxable year:

(i) including any part of 2004, the amount determined under subsection (f); and

(ii) beginning after December 31, 2004, two thousand five hundred dollars (\$2,500); or

(B) the amount of property taxes that are paid during the

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- 1 taxable year in Indiana by the individual on the individual's  
 2 principal place of residence.
- 3 (18) Subtract an amount equal to the amount of a September 11  
 4 terrorist attack settlement payment included in the individual's  
 5 federal adjusted gross income.
- 6 (19) Add or subtract the amount necessary to make the adjusted  
 7 gross income of any taxpayer that owns property for which bonus  
 8 depreciation was allowed in the current taxable year or in an  
 9 earlier taxable year equal to the amount of adjusted gross income  
 10 that would have been computed had an election not been made  
 11 under Section 168(k) of the Internal Revenue Code to apply bonus  
 12 depreciation to the property in the year that it was placed in  
 13 service.
- 14 (20) Add an amount equal to any deduction allowed under  
 15 Section 172 of the Internal Revenue Code.
- 16 (21) Add or subtract the amount necessary to make the adjusted  
 17 gross income of any taxpayer that placed Section 179 property (as  
 18 defined in Section 179 of the Internal Revenue Code) in service  
 19 in the current taxable year or in an earlier taxable year equal to  
 20 the amount of adjusted gross income that would have been  
 21 computed had an election for federal income tax purposes not  
 22 been made for the year in which the property was placed in  
 23 service to take deductions under Section 179 of the Internal  
 24 Revenue Code in a total amount exceeding twenty-five thousand  
 25 dollars (\$25,000).
- 26 (22) Add an amount equal to the amount that a taxpayer claimed  
 27 as a deduction for domestic production activities for the taxable  
 28 year under Section 199 of the Internal Revenue Code for federal  
 29 income tax purposes.
- 30 (23) Subtract an amount equal to the amount of the taxpayer's  
 31 qualified military income that was not excluded from the  
 32 taxpayer's gross income for federal income tax purposes under  
 33 Section 112 of the Internal Revenue Code.
- 34 (24) Subtract income that is:
- 35 (A) exempt from taxation under IC 6-3-2-21.7; and
- 36 (B) included in the individual's federal adjusted gross income  
 37 under the Internal Revenue Code.
- 38 (25) *Subtract any amount of a credit (including an advance*  
 39 *refund of the credit) that is provided to an individual under 26*  
 40 *U.S.C. 6428 (federal Economic Stimulus Act of 2008) and*  
 41 *included in the individual's federal adjusted gross income.*
- 42 (b) In the case of corporations, the same as "taxable income" (as

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defined in Section 63 of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code.

(3) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars (\$25,000).

(8) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(9) Add to the extent required by IC 6-3-2-20 the amount of intangible expenses (as defined in IC 6-3-2-20) and any directly related intangible interest expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as

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defined in Section 63 of the Internal Revenue Code) for federal income tax purposes.

(10) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).

(11) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the corporation's taxable income under the Internal Revenue Code.

(c) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 831(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 or Section 810 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in

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service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars (\$25,000).

(8) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(9) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(d) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 831(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not

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1        been made for the year in which the property was placed in  
 2        service to take deductions under Section 179 of the Internal  
 3        Revenue Code in a total amount exceeding twenty-five thousand  
 4        dollars (\$25,000).

5        (8) Add an amount equal to the amount that a taxpayer claimed as  
 6        a deduction for domestic production activities for the taxable year  
 7        under Section 199 of the Internal Revenue Code for federal  
 8        income tax purposes.

9        (9) Subtract income that is:

10        (A) exempt from taxation under IC 6-3-2-21.7; and

11        (B) included in the insurance company's taxable income under  
 12        the Internal Revenue Code.

13        (e) In the case of trusts and estates, "taxable income" (as defined for  
 14        trusts and estates in Section 641(b) of the Internal Revenue Code)  
 15        adjusted as follows:

16        (1) Subtract income that is exempt from taxation under this article  
 17        by the Constitution and statutes of the United States.

18        (2) Subtract an amount equal to the amount of a September 11  
 19        terrorist attack settlement payment included in the federal  
 20        adjusted gross income of the estate of a victim of the September  
 21        11 terrorist attack or a trust to the extent the trust benefits a victim  
 22        of the September 11 terrorist attack.

23        (3) Add or subtract the amount necessary to make the adjusted  
 24        gross income of any taxpayer that owns property for which bonus  
 25        depreciation was allowed in the current taxable year or in an  
 26        earlier taxable year equal to the amount of adjusted gross income  
 27        that would have been computed had an election not been made  
 28        under Section 168(k) of the Internal Revenue Code to apply bonus  
 29        depreciation to the property in the year that it was placed in  
 30        service.

31        (4) Add an amount equal to any deduction allowed under Section  
 32        172 of the Internal Revenue Code.

33        (5) Add or subtract the amount necessary to make the adjusted  
 34        gross income of any taxpayer that placed Section 179 property (as  
 35        defined in Section 179 of the Internal Revenue Code) in service  
 36        in the current taxable year or in an earlier taxable year equal to  
 37        the amount of adjusted gross income that would have been  
 38        computed had an election for federal income tax purposes not  
 39        been made for the year in which the property was placed in  
 40        service to take deductions under Section 179 of the Internal  
 41        Revenue Code in a total amount exceeding twenty-five thousand  
 42        dollars (\$25,000).

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(6) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(7) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the taxpayer's taxable income under the Internal Revenue Code.

(f) This subsection applies only to the extent that an individual paid property taxes in 2004 that were imposed for the March 1, 2002, assessment date or the January 15, 2003, assessment date. The maximum amount of the deduction under subsection (a)(17) is equal to the amount determined under STEP FIVE of the following formula:

STEP ONE: Determine the amount of property taxes that the taxpayer paid after December 31, 2003, in the taxable year for property taxes imposed for the March 1, 2002, assessment date and the January 15, 2003, assessment date.

STEP TWO: Determine the amount of property taxes that the taxpayer paid in the taxable year for the March 1, 2003, assessment date and the January 15, 2004, assessment date.

STEP THREE: Determine the result of the STEP ONE amount divided by the STEP TWO amount.

STEP FOUR: Multiply the STEP THREE amount by two thousand five hundred dollars (\$2,500).

STEP FIVE: Determine the sum of the STEP FOUR amount and two thousand five hundred dollars (\$2,500).

SECTION 2. IC 31-14-12-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) A court ~~may~~, **shall** upon application by a person or an agency entitled to receive child support payments ordered by the court, order interest charges equal to ~~one and one-half percent (1.5%)~~ **seven percent (7%)** per month to be paid on any delinquent child support payment that occurs. The person or agency may apply for interest:

(1) at the time the support order is issued or modified; or

(2) whenever support payments are not made in accordance with the support order.

(b) Interest charges may be collected in the same manner as support payments.

SECTION 3. IC 31-16-6-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) In an action for dissolution of marriage under IC 31-15-2, legal separation under IC 31-15-3, or child support under IC 31-16-2, the court may order

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either parent or both parents to pay any amount reasonable for support of a child, without regard to marital misconduct, after considering all relevant factors, including:

- (1) the financial resources of the custodial parent;
- (2) the standard of living the child would have enjoyed if:
  - (A) the marriage had not been dissolved; or
  - (B) the separation had not been ordered;
- (3) the physical or mental condition of the child and the child's educational needs; and
- (4) the financial resources and needs of the noncustodial parent.

(b) The court shall order a custodial parent or third party under IC 31-16-10-1 who receives child support to obtain an account at a financial institution unless:

- (1) the custodial parent or third party files a written objection before a child support order is issued; and
- (2) the court finds that good cause exists to exempt the custodial parent or third party from the account requirement.

A custodial parent or third party ordered to obtain an account shall provide the clerk of the circuit court or other person or entity acting as assignee or trustee for remittance with an account number and any other information necessary to transfer funds to the account.

(c) In accordance with its policies, a financial institution may restrict or deny services to a person ordered to obtain an account under this section.

(d) This section may not be construed to require the clerk of the circuit court to remit child support payments by electronic funds transfer.

**(e) Except as provided in IC 31-16-15-0.5(c), the court shall order that all child support payments be paid through income withholding as provided in IC 31-16-15-0.5.**

SECTION 4. IC 31-16-6-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: **Sec. 9. (a) A child support order must include a statement that the noncustodial parent is paying an amount of support that is equal to more than fifty percent (50%) of the noncustodial parent's child's living expenses if:**

- (1) the court determines that a child support order requires a noncustodial parent to pay an amount of support that is equal to more than fifty percent (50%) of the noncustodial parent's child's living expenses; or**
- (2) both the custodial and noncustodial parents agree that the noncustodial parent shall pay an amount of support that is**

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1 equal to more than fifty percent (50%) of the noncustodial  
2 parent's child's living expenses.

3 (b) A noncustodial parent may petition the court to modify a  
4 child support order to include a statement described in subsection  
5 (a) if the noncustodial parent establishes that the noncustodial  
6 parent is paying an amount of support that is equal to more than  
7 fifty percent (50%) of the noncustodial parent's child's living  
8 expenses.

9 SECTION 5. IC 31-16-12-2 IS AMENDED TO READ AS  
10 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 2. The court ~~may~~, shall,  
11 upon a request by the person or agency entitled to receive child support  
12 payments, order interest charges of not more than ~~one and one-half~~  
13 ~~percent ( $\pm 1\frac{1}{2}\%$ )~~ **seven percent (7%)** per month to be paid on any  
14 delinquent child support payment. The person or agency may apply for  
15 interest if support payments are not made in accordance with the  
16 support order. Accrued interest charges may be collected in the same  
17 manner as support payments under IC 31-16-9.

18 SECTION 6. IC 31-16-15-0.3 IS ADDED TO THE INDIANA  
19 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
20 [EFFECTIVE JULY 1, 2009]: **Sec. 0.3. This chapter applies to all**  
21 **child support orders, including Title IV-D cases.**

22 SECTION 7. IC 31-16-15-0.5, AS ADDED BY P.L.103-2007,  
23 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2009]: Sec. 0.5. (a) Except as provided in subsection (c), in  
25 any ~~Title IV-D~~ proceeding in which a court has ordered, modified, or  
26 enforced periodic payments of child support, the court shall order that  
27 child support payments be immediately withheld from the income of  
28 the obligor in an amount necessary to comply with the support order,  
29 including amounts for current child support obligations, child support  
30 arrearage, medical support, interest, and fees.

31 (b) Except as provided in subsection (c), a court or Title IV-D  
32 agency shall implement an order for immediate income withholding  
33 under subsection (a):

34 (1) if the address of the obligor's income payor is known, not  
35 more than fifteen (15) calendar days after the date of the issuance  
36 of a support order; or

37 (2) if the address of the obligor's income payor is not known, not  
38 more than fifteen (15) calendar days after the date the address of  
39 the obligor's income payor becomes known.

40 (c) A court may stay implementation of an income withholding  
41 order only if one (1) or more of the following occurs:

42 (1) One (1) of the parties demonstrates and the court finds good

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cause not to order immediate income withholding by finding all of the following:

(A) A stay of implementation of the income withholding order is in the best interests of the child.

(B) The obligor has a history of substantially uninterrupted, full, and timely child support payments, other than payments made through an income withholding order or another mandatory process of previously ordered child support, during the previous twelve (12) months.

(C) The court issues a written finding that an income withholding order would cause an extraordinary hardship on the obligor.

(2) The parties submit a written agreement that:

(A) meets the requirements under subsection (d); and

(B) is approved by the court.

(d) A written agreement described in subsection (c)(2) must meet the following requirements:

(1) Contain the following:

(A) A statement that an income withholding order is not implemented immediately but that an income withholding order will be implemented if the:

(i) obligor's child support and arrearage payments become delinquent; or

(ii) obligor requests implementation of the income withholding order.

(B) A detailed description of an alternative payment arrangement between the parties to ensure the timely payment of child support.

(2) Contain a provision that the obligor shall provide current information to the court concerning the following:

(A) The name, address, and telephone number of the obligor's place of employment.

(B) Any health coverage available to the obligor as a benefit of employment or maintained by the obligor, including information on the:

(i) name of the carrier (as defined in IC 27-8-10-1);

(ii) health insurance policy, certificate, or contract number; and

(iii) if applicable, names and birth dates of the persons for whose benefit the obligor maintains health coverage under the health insurance policy, certificate, or contract.

(e) If possible, the court shall specify the date on which a stay of

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1 implementation of the income withholding order terminates  
2 automatically.

3 (f) In Title IV-D cases in which periodic payments of child support  
4 are ordered, modified, or enforced, the court shall order the obligor to  
5 inform the Title IV-D agency of the:

- 6 (1) name and address of the obligor's current income payor;  
7 (2) obligor's access to health insurance coverage; and  
8 (3) if applicable, obligor's health insurance policy information.

9 SECTION 8. [EFFECTIVE JULY 1, 2009] **(a) Interest charges**  
10 **under IC 31-14-12-1 and IC 31-16-12-2, as amended by this act,**  
11 **apply to all child support, including a child support arrearage, that**  
12 **is delinquent on July 1, 2009, including child support that is owed**  
13 **under child support orders issued under IC 31-14-12-1 before its**  
14 **amendment by this act or under IC 31-16-12-2 before its**  
15 **amendment by this act.**

16 **(b) Interest charges under IC 31-14-12-1 and IC 31-16-12-2,**  
17 **both as amended by this act, begin accruing on all delinquent child**  
18 **support under subsection (a) on July 1, 2009.**

19 **(c) This SECTION expires July 1, 2012.**

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